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Therefore, we are putting a tax on the cooperative level on that particular portion but not on federal liability. This is a deviation, is that correct?

SENATOR BURBACH: I would have to agree with you. It is. I did ask the Tax Commissioner, if I may proceed, this morning, if he would have to change his application forms and add another line and he indicated to me that he would not need to. He would have to change the instructions somewhat, yes.

SENATOR DWORAK: I would like to know two things, some other areas where we deviate from federal liability, #1, and #2, justification for deviating from federal liability in this area.

SENATOR BURBACH: Municipal bonds is one, for example. The bonds, and I believe I am correct, I would hope someone would correct me if I am not, but the federal government does attach a tax liability on municipals...no, they do not tax them but we do, I believe is correct, and then another one that I happened to think of is in the case of the 4¢ gasoline excise tax that the federal government gives you credit for if you use this gasoline in agriculture or industrial pursuits. We do not recognize that 4¢ when we finish out our personal income tax but the federal government does either pay you or they give you credit for it. Now that is another deviation. There are one or two more. At the moment they escape me, but if I think about them in the next few moments, I will respond further to your question, Senator Dworak.

SENATOR DWORAK: Thank you, Senator Burbach. At this point, because we have deviated in other areas from the federal liability and we are not establishing a precedent of deviation here and because I agree with you that if we would deviate from federal liability in this particular instance, in the long run, the patron would benefit, I think I will support your amendment.

PRESIDENT: Senator Kremer.

SENATOR KRFMER: I wonder if Senator Jules Burbach would yield to a couple of questions. Senator Burbach, we talked this over before and I am not real sure that I understand the end result. What would be the difference if LB 382 is passed as is or if your amendment is adopted? If I have understood you, pardon me, just one moment, if I understood you correctly, you said that in the end result there would be no difference. Then if there is no difference, why the amendment. Will you explain for me, in language that I can understand, which might take some real doing, I can tell you that, what the difference would be with your amendment and without?

SENATOR BURBACH: Senator Kremer, I tried to bring this out when I was reading to you a co-op refund. \$632.30 was what this man was entitled to. He received the \$221.31. Now under LB 382, this individual would pay the